

EXHIBIT C-3 - BOOKS AND RECORDS TAX CLAIMS

CREDITOR'S NAME AND ADDRESS	CLAIM NUMBER	ASSERTED CLAIM AMOUNT	DATE FILED	DOCKETED DEBTOR
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PL 3030 W GRAND BLVD STE 10 200 DETROIT, MI 48202	9272	Secured: Priority: \$5,731,238.42 Administrative: Unsecured: _____ Total: \$5,731,238.42	07/11/2006	DELPHI CORPORATION (05-44481)
WISCONSIN DEPARTMENT OF REVENUE 2135 RIMROCK RD MADISON, WI 53713	8233	Secured: Priority: \$8,556,645.87 Administrative: Unsecured: _____ Total: \$8,556,645.87	06/19/2006	DELPHI AUTOMOTIVE SYSTEMS LLC (05-44640)

Total: 2 \$14,287,884.29